RECORDATION NO. 2097 8-B FILED

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SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre 6250 River Road, Suite 5000 Rosemont, IL 60018

Tel. 847.318.7575 Fax. 847.318.7588 WI TON

VIA UPS 2nd DAY AIR

May 31, 2007

Mr. Vernon Williams Surface Transportation Board 395 E Street, Suite 100 Washington, D. C. 20024

Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated April 12, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 20988.

The names and addresses of the parties to the enclosed document are:

Lessor:

First Union Rail Corporation

One O'Hare Centre

6250 River Road, Suite 5000

Rosemont, IL 60018

Lessee:

Italgrani Elevator Company

7900 Van Buren St.

St. Louis, MO 63111

A description of the railroad equipment covered by the enclosed document is three (3) 60' Plate "F", 100-ton box cars, with NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows:

Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours.

Georgia Freiburger

Manager of Documentation

Enclosures (ITAL010)

JUN 0 4 '07

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ASSGN. NO.: ITAL010

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MENIORANDUM OF LEASE (the "Memorandum") is made and ente	red into as of this the
day of Charil, 2007, by and between First Union Rail Co.	rporation ("Lessor"), a
THIS MENIORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation. and Italgrani Elevator Company ("Lessee"), a Missouri corporation.	

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of December 3, 2004, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of January 30, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written. LESSOR: FIRST UNION RAIL CORPORATION ATTEST: RICHARD F. SETHIUUN Vice President Sales & Markeling By: Title: ASST. DIRECTOR DOWNENTATION Executed on this 12th day of April. 2007. [CORPORATE SEAL] INOIS STATE OF COUNTY OF REIBURGER, a Notary Public of the County and State aforesaid, personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease WITNESS my hand and official stamp or seal, this 12 day of My Commission Expires:

OFFICIAL SEAL **GEORGIA FREIBURGER** NOTARY PUBLIC STATE OF ILLINOIS MY COMMISSION EXPIRES 5-18-2008

LESSEE:

ITALGRANI ELEVATOR COMPANY ATTEST: Name: Title: PRESIDENT LISA M. SCHARF Name: TRANSPORTATION MANAGER Executed on this day of ______, _____. Title: [CORPORATE SEAL] STATE OF fil. COUNTY OF J. Levis I, Kalheyn A Burner, a Notary Public of the County and State aforesaid, certify that James 113 eyer personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease. WITNESS my hand and official stamp or seal, this 3rd day of April , 2007. Commission Expires: KATHRYN A. BUCHER 3.34.11 (Notary Public) Notary Public - Notary Seal STATE OF MISSOURI St. Louis County

My Commission Expires March 24, 2011 Commission # 07423442

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS: Three (3)

DESCRIPTION OF CARS: 60' Plate "F", 100-ton box cars equipped with 10' plug doors.

CAR NUMBERS:

NDYX 600040 NDYX 600042 NDYX 600044